

March 18, 2002

The Honorable Charles V. Mason
Clerk of the Circuit Court
County of King George

Board of Supervisors
County of King George

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of King George for the period January 1, 2001 through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Improve Management of Accounts Receivable

As noted in our previous audit, the Clerk still does not have adequate procedures to ensure proper recording and monitoring of unpaid fines and costs. Specifically, we found the following conditions.

- In 11 of 14 unpaid cases tested, the Clerk did not enter the unpaid fines and costs in the Judgment Lien Docket Book as required by Section 8.01-446 of the Code of Virginia.
- In two of 14 unpaid cases tested, the Clerk changed due dates without proper supporting documentation as required by Section 19.2-354 of the Code of Virginia. The Clerk should have proper support for due dates in the form of either a court order or signed payment agreement so that the defendant understands their obligation.

- The Clerk does not assess the drug offender fee in felony drug cases, as he mistakenly understood that he could not assess the fee in conjunction with the fixed felony fee. The Clerk should properly assess the \$150 drug offender fee as required by Section 17.275A-10 of the Code of Virginia and the Financial Management System User's Guide fee schedule.

These weaknesses continue to inhibit the collection of accounts receivable. To enhance the overall collection process, the Clerk should implement procedures to ensure that he properly monitors and collects receivables in accordance with the Code of Virginia.

We discussed these comments with the Clerk on March 18, 2002 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable James W. Haley, Jr., Chief Judge
Thomas E. Harris, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
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